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[Third Party Communication:

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From: [REDACTED]

Sent: Thursday, March 31, 2022 1:59:29 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: TSS Request - Application of Sec. 6511(c)(2) Look-Back Rule

Issue: Whether the look-back rule under Sec. 6511(c)(2) applies on multiple extensions until it reaches the very first extension or whether it applies only to the previous immediate extension.

Response: Under Section 6511(c)(2), the look back provision applies on multiple extensions by reaching back to the first extension. If an agreement to extend the period of assessment is reached under 6501(c)(4), then 6511(c)(1) provides the taxpayer's time to file a claim for refund is extended to 6 months after the agreed upon assessment period ends. The 6511(c)(2) look back provision then limits the amount the taxpayer can claim in a refund to (1) payments made between the time the agreement was executed and the filing of the refund claim plus (2) payments that would have been available under 6511(b)(2) had the claim been filed on the date the agreement was executed. The reference to the date the agreement was executed is interpreted to mean the date of the first agreement to extend the assessment period. See *Estate of Wheeler v. Commissioner*, T.C. Memo 1979-321 (1979). The "agreement" under 6511(c)(2) thus reaches back to the first agreement.

Best,
Christos

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